

State of Arizona  
House of Representatives  
Forty-ninth Legislature  
Second Regular Session  
2010

House Engrossed  
**FILED**  
**KEN BENNETT**  
**SECRETARY OF STATE**

CHAPTER 154

# HOUSE BILL 2513

AN ACT

AMENDING SECTION 42-6001, ARIZONA REVISED STATUTES; RELATING TO MUNICIPAL  
EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-6001, Arizona Revised Statutes, is amended to  
3 read:

4 42-6001. Collection and administration of transaction privilege  
5 tax and affiliated excise taxes; coordinated  
6 licensing, collection and audit functions

7 A. The department may collect and administer any transaction privilege  
8 and affiliated excise taxes, including use tax, severance tax, jet fuel  
9 excise and use tax, and rental occupancy tax, imposed by any city or town,  
10 and the department and any city or town may enter into intergovernmental  
11 contracts or agreements to provide a uniform method of administration,  
12 collection, audit and licensing of transaction privilege and affiliated  
13 excise taxes imposed by the state or cities or towns pursuant to title 11,  
14 chapter 7, article 3.

15 B. The director may enter into agreements with cities and towns of  
16 this state ~~which~~ THAT levy transaction privilege and affiliated excise taxes  
17 to provide for unified or coordinated licensing, collection and auditing  
18 programs for such taxes levied by cities and towns and taxes levied pursuant  
19 to chapter 5 of this title. Such cities and towns may enter into agreements  
20 with the department to provide for unified or coordinated licensing,  
21 collection and auditing programs for such transaction privilege and  
22 affiliated excise taxes levied by such cities and towns and for taxes levied  
23 pursuant to chapter 5 of this title.

24 C. A CITY OR TOWN THAT DOES NOT ENTER INTO AN AGREEMENT WITH THE  
25 DEPARTMENT FOR THE COLLECTION OF MUNICIPAL TRANSACTION PRIVILEGE AND  
26 AFFILIATED EXCISE TAXES SHALL REPORT TO THE DEPARTMENT ON OR BEFORE SEPTEMBER  
27 1 OF EACH YEAR THE TOTAL AMOUNT OF THOSE TAXES COLLECTED BY THE CITY OR TOWN  
28 IN THE PRECEDING FISCAL YEAR.

29 ~~C.~~ D. The director shall establish with such cities and towns a  
30 uniform licensing, collection and audit committee to direct such unified or  
31 coordinated functions.

APPROVED BY THE GOVERNOR APRIL 26, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 27, 2010.